

**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**FINANCIAL REPORTS**

**FOR THE QUARTER ENDED  
DECEMBER 31, 2004**

**UNAUDITED**

**CITY OF MANCHESTER, NEW HAMPSHIRE**  
**QUARTERLY FINANCIAL REPORTS**  
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City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
December 31, 2004  
(Unaudited)  
GAAP Basis  
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
<b>ASSETS:</b>							
Cash and Cash Equivalents	\$ 27,878,817.92	\$ 9,569,298.07	\$ 16,259,098.42	\$ 184,139.10	\$ 53,891,353.51	\$ 15,490,382.73	\$ 69,381,736.24
Restricted Cash	2,379,423.30	3,637,563.81	1,427,319.24	82,133.73	7,526,440.08	35,742,216.52	43,268,656.60
Investments	43,055,611.83	1,250,905.35	43,798,101.80	16,972,556.20	105,077,175.18	52,778,426.50	157,855,601.68
Receivables	7,579,017.61	6,897,847.86	(2,647,214.84)	54,909.07	11,884,559.70	20,516,196.12	32,400,755.82
Prepaid Expenses	1,705.16				1,705.16	3,423,824.32	3,425,529.48
Due From Other Funds	1,824,240.79		186,703.00		2,010,943.79		2,010,943.79
Inventories	595,786.08				595,786.08	805,561.68	1,401,347.76
Property and Equipment, Net						570,834,333.01	570,834,333.01
<b>TOTAL ASSETS:</b>	<b><u>\$ 83,314,602.69</u></b>	<b><u>\$ 21,355,615.09</u></b>	<b><u>\$ 59,024,007.62</u></b>	<b><u>\$ 17,293,738.10</u></b>	<b><u>\$ 180,987,963.50</u></b>	<b><u>\$ 699,590,940.88</u></b>	<b><u>\$ 880,578,904.38</u></b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES:</b>							
Accounts Payable	\$ 3,730,892.06	\$ 7,242,116.80	\$ 10,978,305.15		\$ 21,951,314.01	\$ 5,715,580.52	\$ 27,666,894.53
Retainage Payable	11,430.69				11,430.69	2,950,339.81	2,961,770.50
Accrued Liabilities	426,631.01	233,306.70	977,924.87		1,637,862.58	9,652,636.38	11,290,498.96
Other Liabilities	727,218.86	422,406.98			1,149,625.84	5,321,999.26	6,471,625.10
Insurance Claims Payable	621,964.00				621,964.00		621,964.00
Due to Other Funds		104,074.39			104,074.39	1,906,869.40	2,010,943.79
Due to School District	26,667,045.47				26,667,045.47		26,667,045.47
Bonds Pay Due in more than one year						345,045,237.84	345,045,237.84
Accrual for Compensated Absences						1,567,745.53	1,567,745.53
Deferred Revenue	<u>2,993,237.56</u>	<u>2,959,552.08</u>			<u>5,952,789.64</u>		<u>5,952,789.64</u>
<b>TOTAL LIABILITIES</b>	<b><u>35,178,419.65</u></b>	<b><u>10,961,456.95</u></b>	<b><u>11,956,230.02</u></b>		<b><u>58,096,106.62</u></b>	<b><u>372,160,408.74</u></b>	<b><u>430,256,515.36</u></b>

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
December 31, 2004  
(Unaudited)  
GAAP Basis  
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt						237,396,085.30	237,396,085.30
Retained Earnings:							
Reserved for Equipment Replacement						255,713.34	255,713.34
Reserved for Coverage Account						5,289,609.00	5,289,609.00
Reserved for PFCs						4,873,372.52	4,873,372.52
Reserved for Revenue Bond O&M						8,129,000.00	8,129,000.00
Reserved for Revenue Fund						2,047,720.97	2,047,720.97
Unreserved						69,439,031.01	69,439,031.01
Fund Balances:							
Reserved:							
Encumbrances	4,048,813.55	1,181,892.74	3,694,614.62		8,925,320.91		8,925,320.91
Cemetery and Other Trust Funds				\$ 14,374,655.98	14,374,655.98		14,374,655.98
Library Trust Funds				2,919,082.12	2,919,082.12		2,919,082.12
Workmen's Compensation	2,715,004.00				2,715,004.00		2,715,004.00
Health Insurance	1,933,868.00				1,933,868.00		1,933,868.00
Inventory	595,338.51				595,338.51		595,338.51
Advances	1,700,039.30				1,700,039.30		1,700,039.30
Special Revenue Reserve	997,046.55				997,046.55		997,046.55
Revenue Stabilization	9,633,625.00				9,633,625.00		9,633,625.00
Tax Rate Stabilization Reserve	641,902.98				641,902.98		641,902.98
General Liability Insurance	1,349,058.00				1,349,058.00		1,349,058.00
Arts & Cultural Events		113,045.50			113,045.50		113,045.50
Unreserved:							
Designated Continued Appropriations		9,099,219.90			9,099,219.90		9,099,219.90
Designated Capital Projects			43,373,162.98		43,373,162.98		43,373,162.98
Undesignated	24,521,487.15				24,521,487.15		24,521,487.15
Total Fund Equity:	48,136,183.04	10,394,158.14	47,067,777.60	17,293,738.10	122,891,856.88	327,430,532.14	450,322,389.02
Total Liabilities & Equity	\$ 83,314,602.69	\$ 21,355,615.09	\$ 59,024,007.62	\$ 17,293,738.10	\$ 180,987,963.50	\$ 699,590,940.88	\$ 880,578,904.38

City of Manchester, New Hampshire  
Combined Statement of Revenues, Expenditures,  
and Changes in Fund Balances  
All Governmental Fund Types  
For the Quarter ended December 31, 2004  
(Unaudited)  
(QT2REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 64,482,592.39				\$ 64,482,592.39
Federal and State Grants and Aid	3,553,481.93	\$ 4,426,870.35			7,980,352.28
Nonenterprise charge:sales & services	2,127,187.71	10,832.81			2,138,020.52
Licenses and Permits	10,674,811.35				10,674,811.35
Interest	612,185.52	33,195.87	\$ 875,642.69	\$ 279,364.02	1,800,388.10
Contributions				40,978.59	40,978.59
Other	4,436,664.69	885,070.83		586,348.31	5,908,083.83
	<u>85,886,923.59</u>	<u>5,355,969.86</u>	<u>875,642.69</u>	<u>906,690.92</u>	<u>93,025,227.06</u>
TOTAL REVENUES:					
EXPENDITURES					
Current					
General Government	11,146,790.94	2,188,940.94	55,432,474.64	47,438.99	68,815,645.51
Public Safety	19,319,302.39	1,127,625.37	32,212.78		20,479,140.54
Health and Sanitation	1,368,993.74	904,319.97			2,273,313.71
Highways and Streets	10,258,004.27	1,514,800.20	2,121,285.53		13,894,090.00
Welfare and Human Services	620,004.67	86,989.63			706,994.30
Education and Library	1,230,867.82		292,354.03		1,523,221.85
Parks and Recreation	1,758,440.44	367,447.88	3,813,752.33		5,939,640.65
Investment management fee				12,366.75	12,366.75
Debt Service:					
Principal Retirement	6,114,264.60				6,114,264.60
Interest	5,199,743.00				5,199,743.00
	<u>57,016,411.87</u>	<u>6,190,123.99</u>	<u>61,692,079.31</u>	<u>59,805.74</u>	<u>124,958,420.91</u>
TOTAL EXPENDITURES					
Excess/(deficiency) of Revenues Over Expenditures	28,870,511.72	(834,154.13)	(60,816,436.62)	846,885.18	(31,933,193.85)
OTHER FINANCING SOURCES(USES):					
Proceeds of refunding bonds	83,575,884.41				83,575,884.41
Payment to refunded bond escrow agn	(83,201,960.71)				(83,201,960.71)
Transfers In	996.52	7,033,030.50			7,034,027.02
Transfers Out	(6,174,710.50)	(9,316.52)	(850,000.00)		(7,034,027.02)
	<u>(5,799,790.28)</u>	<u>7,023,713.98</u>	<u>(850,000.00)</u>		<u>373,923.70</u>
TOTAL OTHER					
Excess(deficiency) of rev and other sources over exp and other uses	23,070,721.44	6,189,559.85	(61,666,436.62)	846,885.18	(31,559,270.15)
Fund Balance, Beginning of Period	25,065,461.60	4,204,598.29	108,734,214.22	16,446,852.92	154,451,127.03
	<u>25,065,461.60</u>	<u>4,204,598.29</u>	<u>108,734,214.22</u>	<u>16,446,852.92</u>	<u>154,451,127.03</u>
Fund Balance, End of Period	<u>\$ 48,136,183.04</u>	<u>\$ 10,394,158.14</u>	<u>\$ 47,067,777.60</u>	<u>\$ 17,293,738.10</u>	<u>\$ 122,891,856.88</u>

City of Manchester, New Hampshire  
Combined Balance Sheet  
All Fund Types  
December 31, 2004  
(Unaudited)  
GAAP Basis  
(QT2BSCOMP)

	General 12/31/2004	General 12/31/2003	INCREASE (DECREASE)	PERCENT CHANGE
<b>ASSETS:</b>				
Cash and Cash Equivalents	\$ 27,878,817.92	\$ 53,416,292.24	\$ (25,537,474.32)	(47.81)
Restricted Cash	2,379,423.30	5,192,409.62	(2,812,986.32)	(54.17)
Investments	43,055,611.83	12,497,127.20	30,558,484.63	244.52
Receivables	7,579,017.61	6,879,810.66	699,206.95	10.16
Prepaid Expenses	1,705.16	1,663.63	41.53	2.50
Due From Other Funds	1,824,240.79	3,631,228.32	(1,806,987.53)	(49.76)
Inventories	595,786.08	718,612.55	(122,826.47)	(17.09)
<b>TOTAL ASSETS:</b>	<b>\$ 83,314,602.69</b>	<b>\$ 82,337,144.22</b>	<b>\$ 977,458.47</b>	<b>1.19</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts Payable	\$ 3,730,892.06	\$ 3,645,050.38	\$ 85,841.68	2.36
Retainage Payable	11,430.69		11,430.69	
Accrued Liabilities	426,631.01	230,186.97	196,444.04	85.34
Other Liabilities	727,218.86	670,957.51	56,261.35	8.39
Insurance Claims Payable	621,964.00	804,454.00	(182,490.00)	(22.68)
Due to School District	26,667,045.47	22,201,156.10	4,465,889.37	20.12
Deferred Revenue	2,993,237.56	2,734,385.13	258,852.43	9.47
<b>TOTAL LIABILITIES</b>	<b>35,178,419.65</b>	<b>30,286,190.09</b>	<b>4,892,229.56</b>	<b>16.15</b>
<b>FUND EQUITY:</b>				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	4,048,813.55	3,705,199.45	343,614.10	9.27
Workmen's Compensation	2,715,004.00	2,964,109.72	(249,105.72)	(8.40)
Health Insurance	1,933,868.00	1,879,840.00	54,028.00	2.87
Inventory	595,338.51	589,385.40	5,953.11	1.01
Advances	1,700,039.30	1,623,865.48	76,173.82	4.69
Special Revenue Reserve	997,046.55	4,152,889.48	(3,155,842.93)	(75.99)
Revenue Stabilization	9,633,625.00	9,633,625.00		
Tax Rate Stabilization Reserve	641,902.98	1,981,568.29	(1,339,665.31)	(67.61)
General Liability Insurance	1,349,058.00	711,194.60	637,863.40	89.69
Unreserved:				
Undesignated	24,521,487.15	24,809,276.71	(287,789.56)	(1.16)
<b>Total Fund Equity:</b>	<b>48,136,183.04</b>	<b>52,050,954.13</b>	<b>(3,914,771.09)</b>	<b>(7.52)</b>
<b>Total Liabilities &amp; Equity</b>	<b>\$ 83,314,602.69</b>	<b>\$ 82,337,144.22</b>	<b>\$ 977,458.47</b>	<b>1.19</b>

City of Manchester, New Hampshire  
Statements of Revenues, Expenditures and Changes in  
Fund Balances Actual  
General Fund  
For the Quarters Ended December 31, 2004 & 2003  
Unaudited)  
GAAP Basis  
(QT2RECOMP)

	FY 2005 ACTUALS	FY 2004 ACTUALS	INC(DEC) ACTUAL	PERCENT CHANGE
REVENUE:				
Taxes	\$ 64,482,592.39	\$ 61,701,810.75	\$ 2,780,781.64	4.51
Federal and State Grants in Aid	3,553,481.93	3,494,004.43	59,477.50	1.70
Nonenterprise charges for sales and services	2,127,187.71	2,228,629.60	(101,441.89)	(4.55)
Licenses and Permits	10,674,811.35	10,340,461.37	334,349.98	3.23
Interest	612,185.52	280,780.23	331,405.29	118.03
Other	4,436,664.69	6,874,973.84	(2,438,309.15)	(35.47)
TOTAL REVENUES:	<u>85,886,923.59</u>	<u>84,920,660.22</u>	<u>966,263.37</u>	<u>1.14</u>
EXPENDITURES:				
Current:				
General Government	11,146,790.94	10,793,257.63	353,533.31	3.28
Public Safety	19,319,302.39	19,014,634.36	304,668.03	1.60
Health and Sanitation	1,368,993.74	1,406,802.82	(37,809.08)	(2.69)
Highways and Streets	10,258,004.27	10,481,898.26	(223,893.99)	(2.14)
Welfare and Human Services	620,004.67	649,032.22	(29,027.55)	(4.47)
Education and Library	1,230,867.82	1,239,221.86	(8,354.04)	(00.67)
Parks and Recreation	1,758,440.44	1,710,698.61	47,741.83	2.79
Debt Service:				
Principal Retirement	6,114,264.60	5,325,320.33	788,944.27	14.81
Interest	5,199,743.00	3,614,659.34	1,585,083.66	43.85
TOTAL EXPENDITURES:	<u>57,016,411.87</u>	<u>54,235,525.43</u>	<u>2,780,886.44</u>	<u>5.13</u>
Excess/(deficiency) of Revenues Over Expenditures	28,870,511.72	30,685,134.79	(1,814,623.07)	(5.91)
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds	83,575,884.41	24,490,272.81	59,085,611.60	241.26
Payment to refunded bond escrow agn	(83,201,960.71)	(24,321,135.95)	(58,880,824.76)	242.10
Transfers In	996.52		996.52	
Transfers Out	(6,174,710.50)	(1,612,215.00)	(4,562,495.50)	283.00
TOTAL OTHER:	(5,799,790.28)	(1,443,078.14)	(4,356,712.14)	301.90
Excess(deficiency) of rev and other sources over exp and other uses	23,070,721.44	29,242,056.65	(6,171,335.21)	(21.10)
Fund Balance, Beginning of Period	<u>25,065,461.60</u>	<u>22,808,897.48</u>	<u>2,256,564.12</u>	<u>9.89</u>
Fund Balance, End of Period	<u>\$ 48,136,183.04</u>	<u>\$ 52,050,954.13</u>	<u>\$ (3,914,771.09)</u>	<u>(7.52)</u>

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET vs ACTUAL EXPENDITURES GENERAL FUND  
BY DEPARTMENT WITH RESTRICTED ITEMS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2004  
(UNAUDITED)  
Budget Basis  
QT2BUDCOM1

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES				
ALDERMEN	\$ 150,950.00	\$ 73,678.18	\$ 77,271.82	51.19
ASSESSORS	692,528.00	309,536.21	382,991.79	55.30
BUILDING	1,401,960.00	689,558.29	712,401.71	50.81
CITY CLERK	1,280,783.00	694,315.67	586,467.33	45.79
MEDO	225,389.00	70,902.28	154,486.72	68.54
CITY SOLICITOR	985,133.00	618,842.43	366,290.57	37.18
FINANCE	1,334,855.00	804,700.38	530,154.62	39.72
INFORMATION SYSTEMS	2,097,776.00	1,118,135.04	979,640.96	46.70
MAYOR	284,370.00	131,918.34	152,451.66	53.61
OFFICE OF YOUTH SERVICES	550,180.00	215,893.58	334,286.42	60.76
HUMAN RESOURCES	1,011,203.00	843,523.19	167,679.81	16.58
PLANNING	875,368.00	423,760.10	451,607.90	51.59
BUILDING MAINTENANCE DIVISION	6,331,289.18	5,036,072.75	1,295,216.43	20.46
TAX COLLECTOR	717,909.00	324,289.71	393,619.29	54.83
FIRE	20,084,287.00	9,776,410.93	10,307,876.07	51.32
POLICE	19,815,500.00	9,627,007.72	10,188,492.28	51.42
HEALTH	3,188,112.00	1,364,091.22	1,824,020.78	57.21
HIGHWAY	18,542,057.82	9,171,749.53	9,370,308.29	50.54
TRAFFIC	3,099,101.00	1,486,273.27	1,612,827.73	52.04
WELFARE	1,222,126.00	642,609.50	579,516.50	47.42
PARKS & RECREATION	3,414,940.00	1,679,820.74	1,735,119.26	50.81
MCTV	417,480.00	182,113.30	235,366.70	56.38
LIBRARY	2,509,346.00	1,232,014.16	1,277,331.84	50.90
ELDERLY SERVICES	284,604.00	156,698.96	127,905.04	44.94
TOTAL AGENCIES	<u>90,517,247.00</u>	<u>46,673,915.48</u>	<u>43,843,331.52</u>	<u>48.44</u>
NON DEPARTMENTAL ITEMS				
SALARY ADJUSTMENT	500,000.00		500,000.00	100.00
CONTINGENCY	272,487.00		272,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	126,705.77	18,744.23	12.89
NON CITY PROGRAMS	68,089.00	68,134.00	(45.00)	(0.70)
SAFETY REVIEW BOARD	40,000.00	19,595.15	20,404.85	51.01
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	77,810.68	122,189.32	61.09
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	105,000.00	49,292.50	55,707.50	53.05
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	6,114,264.60	3,635,785.40	37.29
INTEREST ON MATURING DEBT	<u>7,808,100.00</u>	<u>5,199,743.00</u>	<u>2,608,357.00</u>	<u>33.41</u>
TOTAL NON DEPARTMENTAL ITEMS	<u>21,827,148.00</u>	<u>14,579,831.87</u>	<u>7,247,316.13</u>	<u>33.20</u>
TOTAL GENERAL FUND	<u>\$ 112,344,395.00</u>	<u>\$ 61,253,747.35</u>	<u>\$ 51,090,647.65</u>	<u>45.48</u>

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET vs ACTUAL EXPENDITURES GENERAL FUND  
BY DEPARTMENT WITH RESTRICTED ITEMS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2003  
(UNAUDITED)  
Budget Basis  
QT2BUDCOM2

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES				
ALDERMEN	\$ 142,388.00	\$ 74,678.21	\$ 67,709.79	47.55
ASSESSORS	626,686.00	302,803.48	323,882.52	51.68
BUILDING	1,325,640.00	685,795.58	639,844.42	48.27
CITY CLERK	1,350,786.00	637,140.77	713,645.23	52.83
MEDO	172,000.00	77,279.44	94,720.56	55.07
CITY SOLICITOR	971,810.00	629,733.15	342,076.85	35.20
FINANCE	1,349,804.00	756,455.80	593,348.20	43.96
INFORMATION SYSTEMS	2,023,868.00	1,199,863.93	824,004.07	40.71
MAYOR	276,060.00	145,446.96	130,613.04	47.31
OFFICE OF YOUTH SERVICES	526,764.00	269,334.22	257,429.78	48.87
HUMAN RESOURCES	1,072,169.00	498,297.53	573,871.47	53.52
PLANNING	885,618.00	477,893.75	407,724.25	46.04
BUILDING MAINTENANCE DIVISION	5,615,081.00	4,712,022.64	903,058.36	16.08
TAX COLLECTOR	704,795.00	350,608.21	354,186.79	50.25
FIRE	19,462,734.00	9,619,382.19	9,843,351.81	50.58
POLICE	18,947,343.00	9,546,066.61	9,401,276.39	49.62
HEALTH	3,071,406.00	1,399,111.94	1,672,294.06	54.45
HIGHWAY	18,256,567.00	9,131,156.95	9,125,410.05	49.98
TRAFFIC	3,259,745.00	1,406,788.63	1,852,956.37	56.84
WELFARE	1,307,294.00	649,848.80	657,445.20	50.29
PARKS & RECREATION	3,308,024.00	1,673,964.97	1,634,059.03	49.40
MCTV	402,019.00	138,330.86	263,688.14	65.59
LIBRARY	2,428,640.00	1,248,431.22	1,180,208.78	48.60
ELDERLY SERVICES	309,773.00	225,634.19	84,138.81	27.16
TOTAL AGENCIES	<u>87,797,014.00</u>	<u>45,856,070.03</u>	<u>41,940,943.97</u>	<u>47.77</u>
NON DEPARTMENTAL ITEMS				
CONTINGENCY	1,095.00		1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	91,091.44	51,295.56	36.03
NON CITY PROGRAMS	68,089.00	68,089.00		
SAFETY REVIEW BOARD	25,000.00	10,352.30	14,647.70	58.59
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00		
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	74,553.74	479,446.26	86.54
TRANSIT SUBSIDY	850,000.00	850,000.00		
EMPLOYEE MEDICAL SERVICES	105,022.00	84,081.80	20,940.20	19.94
CONSERVATION COMMISSION	13,202.00	1,036.97	12,165.03	92.15
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,614,659.34	2,250,264.66	38.37
TOTAL NON DEPARTMENTAL ITEMS	<u>19,599,562.00</u>	<u>11,731,399.92</u>	<u>7,868,162.08</u>	<u>40.14</u>
TOTAL GENERAL FUND	<u>\$ 107,396,576.00</u>	<u>\$ 57,587,469.95</u>	<u>\$ 49,809,106.05</u>	<u>46.38</u>

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET vs ACTUAL EXPENDITURES GENERAL FUND  
BY DEPARTMENT WITHOUT RESTRICTED ITEMS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2004  
(UNAUDITED)  
Budget Basis  
QT2BUDNBN1

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES				
ALDERMEN	\$ 66,919.00	\$ 35,000.00	\$ 31,919.00	47.70
ASSESSORS	539,136.00	249,462.10	289,673.90	53.73
BUILDING	1,034,065.00	512,070.43	521,994.57	50.48
CITY CLERK	1,028,683.00	526,878.91	501,804.09	48.78
MEDO	188,051.00	57,304.50	130,746.50	69.53
CITY SOLICITOR	763,873.00	385,847.49	378,025.51	49.49
FINANCE	1,128,814.00	706,195.03	422,618.97	37.44
INFORMATION SYSTEMS	1,741,669.00	957,702.85	783,966.15	45.01
MAYOR	214,162.00	101,155.59	113,006.41	52.77
OFFICE OF YOUTH SERVICES	431,121.00	170,585.81	260,535.19	60.43
HUMAN RESOURCES	711,586.00	340,269.97	371,316.03	52.18
PLANNING	670,433.00	332,073.60	338,359.40	50.47
BUILDING MAINTENANCE DIVISION	6,006,339.00	4,899,955.03	1,106,383.97	18.42
TAX COLLECTOR	550,195.00	251,034.04	299,160.96	54.37
FIRE	15,174,534.00	7,565,283.09	7,609,250.91	50.14
POLICE	15,590,002.00	7,659,664.32	7,930,337.68	50.87
HEALTH	2,408,524.00	1,059,530.31	1,348,993.69	56.01
HIGHWAY	15,411,514.00	7,672,892.74	7,738,621.26	50.21
TRAFFIC	2,731,168.00	1,353,523.33	1,377,644.67	50.44
WELFARE	1,066,784.00	553,648.47	513,135.53	48.10
PARKS & RECREATION	2,868,091.00	1,397,444.73	1,470,646.27	51.28
MCTV	391,080.00	182,113.30	208,966.70	53.43
LIBRARY	1,954,148.00	984,259.51	969,888.49	49.63
ELDERLY SERVICES	214,027.00	123,682.09	90,344.91	42.21
TOTAL AGENCIES	72,884,918.00	38,077,577.24	34,807,340.76	47.76
RESTRICTED ITEMS				
HEALTH INSURANCE	7,744,150.00	3,839,012.71	3,905,137.29	50.43
DENTAL INSURANCE	778,172.00	347,121.14	431,050.86	55.39
DEATH BENEFIT	86,862.00	38,864.68	47,997.32	55.26
WORKER'S COMPENSATION	1,021,494.00	438,441.00	583,053.00	57.08
DISABILITY INSURANCE	72,783.00	36,636.32	36,146.68	49.66
CITY RETIREMENT	2,163,092.00	1,025,953.55	1,137,138.45	52.57
FIRE STATE PENSION	1,836,369.00	878,718.95	957,650.05	52.15
POLICE STATE PENSION	949,057.00	461,709.19	487,347.81	51.35
FICA	2,279,266.00	1,082,161.33	1,197,104.67	52.52
UNEMPLOYMENT	40,000.00	40,000.00		
TUITION	80,000.00	26,938.20	53,061.80	66.33
CGL INSURANCE	581,084.00	380,781.17	200,302.83	34.47
TOTAL RESTRICTED ITEMS	17,632,329.00	8,596,338.24	9,035,990.76	51.25
NON DEPARTMENTAL ITEMS				
SALARY ADJUSTMENT	500,000.00		500,000.00	100.00
CONTINGENCY	272,487.00		272,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	126,705.77	18,744.23	12.89
NON CITY PROGRAMS	68,089.00	68,134.00	(45.00)	(0.70)
SAFETY REVIEW BOARD	40,000.00	19,595.15	20,404.85	51.01
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00		
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	77,810.68	122,189.32	61.09
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00		
EMPLOYEE MEDICAL SERVICES	105,000.00	49,292.50	55,707.50	53.05
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	6,114,264.60	3,635,785.40	37.29
INTEREST ON MATURING DEBT	7,808,100.00	5,199,743.00	2,608,357.00	33.41
TOTAL NON DEPARTMENTAL ITEMS	21,827,148.00	14,579,831.87	7,247,316.13	33.20
TOTAL GENERAL FUND	\$ 112,344,395.00	\$ 61,253,747.35	\$ 51,090,647.65	45.48

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND  
BY DEPARTMENT WITHOUT RESTRICTED ITEMS  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2003  
(UNAUDITED)  
Budget Basis  
QT2BUDNBN2

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES				
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00
ASSESSORS	499,389.00	234,775.95	264,613.05	52.99
BUILDING	1,027,651.00	485,135.68	542,515.32	52.79
CITY CLERK	1,125,044.00	501,436.26	623,607.74	55.43
MEDO	138,464.00	52,979.72	85,484.28	61.74
CITY SOLICITOR	781,385.00	275,764.21	505,620.79	64.71
FINANCE	1,165,905.00	634,108.09	531,796.91	45.61
INFORMATION SYSTEMS	1,742,954.00	982,686.94	760,267.06	43.62
MAYOR	213,673.00	103,004.21	110,668.79	51.79
OFFICE OF YOUTH SERVICES	443,901.00	199,958.46	243,942.54	54.95
HUMAN RESOURCES	744,324.00	344,721.07	399,602.93	53.69
PLANNING	697,712.00	344,497.51	353,214.49	50.62
BUILDING MAINTENANCE DIVISION	5,379,532.00	4,568,234.51	811,297.49	15.08
TAX COLLECTOR	557,382.00	250,684.23	306,697.77	55.02
FIRE	14,648,033.00	7,495,201.78	7,152,831.22	48.83
POLICE	15,178,584.00	7,753,321.40	7,425,262.60	48.92
HEALTH	2,400,056.00	973,764.26	1,426,291.74	59.43
HIGHWAY	15,580,722.00	7,481,502.50	8,099,219.50	51.98
TRAFFIC	2,955,158.00	1,257,761.36	1,697,396.64	57.44
WELFARE	1,190,040.00	561,211.08	628,828.92	52.84
PARKS & RECREATION	2,799,226.00	1,377,716.82	1,421,509.18	50.78
MCTV	402,019.00	113,804.40	288,214.60	71.69
LIBRARY	1,919,533.00	940,238.84	979,294.16	51.02
ELDERLY SERVICES	235,511.00	184,389.45	51,121.55	21.71
TOTAL AGENCIES	71,896,198.00	37,151,898.73	34,744,299.27	48.33
RESTRICTED ITEMS				
HEALTH INSURANCE	7,519,359.00	3,399,515.78	4,119,843.22	54.79
DENTAL INSURANCE	690,526.00	320,332.94	370,193.06	53.61
DEATH BENEFIT	75,554.00	43,139.21	32,414.79	42.9
WORKER'S COMPENSATION	1,245,841.00	403,004.22	842,836.78	67.65
DISABILITY INSURANCE	77,727.00	34,150.31	43,576.69	56.06
CITY RETIREMENT	930,329.00	1,831,663.74	(901,334.74)	-96.88
FIRE STATE PENSION	1,701,340.00	891,560.17	809,779.83	47.6
POLICE STATE PENSION	883,080.00	450,289.28	432,790.72	49.01
FICA	2,266,232.00	1,069,515.93	1,196,716.07	52.81
UNEMPLOYMENT	40,000.00	10,000.00	30,000.00	75
TUITION	116,000.00	28,430.25	87,569.75	75.49
CGL INSURANCE	355,367.00	222,569.47	132,797.53	37.37
TOTAL RESTRICTED ITEMS	15,901,355.00	8,704,171.30	7,197,183.70	45.26
NON DEPARTMENTAL ITEMS				
CONTINGENCY	1,095.00		1,095.00	100
CIVIC CONTRIBUTIONS	142,387.00	91,091.44	51,295.56	36.03
NON CITY PROGRAMS	68,089.00	68,089.00		
SAFETY REVIEW BOARD	25,000.00	10,352.30	14,647.70	58.59
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00		
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	74,553.74	479,446.26	86.54
TRANSIT SUBSIDY	850,000.00	850,000.00		
EMPLOYEE MEDICAL SERVICES	105,022.00	84,081.80	20,940.20	19.94
CONSERVATION COMMISSION	12,663.00	1,036.97	11,626.03	91.81
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,614,659.34	2,250,264.66	38.37
TOTAL NON DEPARTMENTAL ITEMS	19,599,023.00	11,731,399.92	7,867,623.08	40.14
TOTAL GENERAL FUND	<u>\$ 107,396,576.00</u>	<u>\$ 57,587,469.95</u>	<u>\$ 49,809,106.05</u>	<u>46.38</u>

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET VS ACTUAL REVENUE BY DEPARTMENT - GENERAL FUND  
NON PROPERTY TAX REVENUES  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2004  
UNAUDITED)  
BUDGET BASIS  
QT2REVAGEN

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES				
ASSESSORS	\$ 624,032.00	\$ 294,703.53	\$ 329,328.47	52.77
BUILDING	2,107,600.00	1,181,858.69	925,741.31	43.92
CITY CLERK	1,616,575.00	458,299.86	1,158,275.14	71.65
MEDO	120,000.00	53,175.84	66,824.16	55.69
CITY SOLICITOR	398,918.00	61,500.00	337,418.00	84.58
FINANCE	6,731,940.00	2,560,836.96	4,171,103.04	61.96
INFORMATION SYSTEMS	31,982.00	14,040.36	17,941.64	56.10
OFFICE OF YOUTH SERVICES		4,594.44	(4,594.44)	
HUMAN RESOURCES	23,500.00	2,388.35	21,111.65	89.84
PLANNING BOARD	319,000.00	141,230.59	177,769.41	55.73
BUILDING MAINTENANCE DIVISION	5,544,000.00	2,185,895.59	3,358,104.41	60.57
TAX COLLECTOR	16,170,400.00	8,075,239.67	8,095,160.33	50.06
FIRE	347,250.00	147,086.76	200,163.24	57.64
POLICE	2,077,309.00	792,439.11	1,284,869.89	61.85
HEALTH	2,003,513.00	211,198.05	1,792,314.95	89.46
HIGHWAY	3,505,041.00	2,082,713.98	1,422,327.02	40.58
TRAFFIC	4,627,427.00	2,049,480.46	2,577,946.54	55.71
WELFARE	85,000.00	58,729.64	26,270.36	30.91
CEMETERY, PARKS & RECREATION	655,050.00	119,731.39	535,318.61	81.72
CIP		996.52	(996.52)	
TOTAL AGENCIES	<u>\$ 46,988,537.00</u>	<u>\$ 20,496,139.79</u>	<u>\$ 26,492,397.21</u>	<u>56.38</u>

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET VS ACTUAL REVENUE BY TYPE - GENERAL FUND  
NON PROPERTY TAX REVENUES  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2004  
(UNAUDITED)  
BUDGET BASIS  
QT2REVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 9,494.98	\$ 30,505.02	76.26
MISCELLANEOUS TAXES	63,500.00	77,939.92	(14,439.92)	(22.74)
INTEREST AND PENALTIES	618,000.00	188,852.09	429,147.91	69.44
CABLE FRANCHISE FEES	1,000,000.00	278,264.64	721,735.36	72.17
TOTAL TAXES, INTEREST AND PENALTIES	1,721,500.00	554,551.63	1,166,948.37	67.79
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,084,811.00	7,806,241.34	8,278,569.66	51.47
LICENSES	382,550.00	61,434.25	321,115.75	83.94
PERMITS	5,737,127.00	2,821,610.76	2,915,516.24	50.82
TOTAL LICENSES AND PERMITS	22,204,488.00	10,689,286.35	11,515,201.65	51.86
INTERGOVERNMENTAL				
FEDERAL REVENUES	297,000.00	180,510.70	116,489.30	39.22
PAYMENTS IN LIEU OF TAXES	769,977.00	179,152.72	590,824.28	76.73
STATE REVENUES	6,119,986.00	3,193,818.51	2,926,167.49	47.81
TOTAL INTERGOVERNMENTAL	7,186,963.00	3,553,481.93	3,633,481.07	50.56
SALES AND SERVICES				
GENERAL REVENUES	150,225.00	82,870.07	67,354.93	44.84
PUBLIC SAFETY	185,600.00	94,953.14	90,646.86	48.84
HIGHWAY	611,800.00	341,610.87	270,189.13	44.16
TRAFFIC	847,200.00	359,164.53	488,035.47	57.61
CIVIC CENTER PARKING	410,000.00	99,426.21	310,573.79	75.75
SANITATION	35,000.00	10,909.35	24,090.65	68.83
HEALTH		5,043.00	(5,043.00)	
CEMETERY, PARKS & RECREATION	462,050.00	86,461.06	375,588.94	81.29
ZONING BOARD	27,000.00	18,220.00	8,780.00	32.52
PARKING VIOLATIONS	1,136,492.00	494,703.00	641,789.00	56.47
COURT FINES	53,500.00	36,900.08	16,599.92	31.03
OTHER FINES	18,000.00	8,350.00	9,650.00	53.61
FEES	969,200.00	415,174.49	554,025.51	57.16
WITNESS FEES	95,100.00	58,890.91	36,209.09	38.07
TOTAL SALES AND SERVICES	5,001,167.00	2,112,676.71	2,888,490.29	57.76
OTHER REVENUE SOURCES				
INTEREST INCOME	1,000,000.00	566,185.52	433,814.48	43.38
FUND TRANSFERS	50,000.00	996.52	49,003.48	98.01
REIMBURSEMENTS	1,117,761.00	154,770.79	962,990.21	86.15
RENTALS	755,200.00	3,624.75	751,575.25	99.52
SCHOOL CHARGEBACKS	7,860,408.00	2,483,586.58	5,376,821.42	68.40
MISCELLANEOUS	91,050.00	376,979.01	(285,929.01)	(314.04)
TOTAL OTHER REVENUE SOURCES	10,874,419.00	3,586,143.17	7,288,275.83	67.02
TOTAL	\$ 46,988,537.00	\$ 20,496,139.79	\$ 26,492,397.21	56.38

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET VS ACTUAL REVENUE BY TYPE  
NON PROPERTY TAX REVENUES  
FOR THE YEAR ENDED JUNE 30, 2004 AND  
MODIFIED BUDGET FY 2005  
(UNAUDITED)  
BUDGET BASIS  
QT2REVCOM1

	ACTUAL FY 2004	MODIFIED BUDGET FY 05	DIFFERENCE ACTUAL 04 VS BUDGET 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 35,257.00	\$ 40,000.00	\$ 4,743.00	13.45
MISCELLANEOUS TAXES	47,714.00	63,500.00	15,786.00	33.08
INTEREST AND PENALTIES	596,518.00	618,000.00	21,482.00	3.60
CABLE FRANCHISE FEES	1,033,635.00	1,000,000.00	(33,635.00)	(3.25)
TOTAL TAXES, INTEREST AND PENALTIES	1,713,124.00	1,721,500.00	8,376.00	0.49
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,268,916.00	16,084,811.00	815,895.00	5.34
LICENSES	421,909.00	382,550.00	(39,359.00)	(9.33)
PERMITS	5,761,586.00	5,737,127.00	(24,459.00)	(00.42)
TOTAL LICENSES AND PERMITS	21,452,411.00	22,204,488.00	752,077.00	3.51
INTERGOVERNMENTAL				
FEDERAL REVENUES	425,213.00	297,000.00	(128,213.00)	(30.15)
PAYMENTS IN LIEU OF TAXES	497,321.00	769,977.00	272,656.00	54.82
STATE REVENUES	6,058,926.00	6,119,986.00	61,060.00	1.01
TOTAL INTERGOVERNMENTAL	6,981,460.00	7,186,963.00	205,503.00	2.94
SALES AND SERVICES				
GENERAL REVENUES	153,912.00	150,225.00	(3,687.00)	(2.40)
PUBLIC SAFETY	246,119.00	185,600.00	(60,519.00)	(24.59)
HIGHWAY	599,815.00	611,800.00	(11,985.00)	(2.00)
TRAFFIC	751,204.00	847,200.00	95,996.00	12.78
CIVIC CENTER PARKING	293,007.00	410,000.00	116,993.00	39.93
SANITATION	29,188.00	35,000.00	5,812.00	19.91
HEALTH	8,310.00		(8,310.00)	(100.00)
CEMETERY, PARKS & RECREATION	173,741.00	462,050.00	288,309.00	165.94
ZONING BOARD	57,142.00	27,000.00	(30,142.00)	(52.75)
PARKING VIOLATIONS	1,206,032.00	1,136,492.00	(69,540.00)	(5.77)
COURT FINES	55,581.00	53,500.00	(2,081.00)	(3.74)
OTHER FINES	17,103.00	18,000.00	897.00	5.24
FEES	1,004,544.00	969,200.00	(35,344.00)	(3.52)
WITNESS FEES	95,059.00	95,100.00	41.00	0.04
TOTAL SALES AND SERVICES	4,690,757.00	5,001,167.00	310,410.00	6.62
OTHER REVENUE SOURCES				
INTEREST INCOME	735,622.00	1,000,000.00	264,378.00	35.94
FUND TRANSFERS	335,539.00	50,000.00	(285,539.00)	(85.10)
HEALTH INSURANCE AUDIT	(58,326.00)		58,326.00	(100.00)
REIMBURSEMENTS	942,051.00	1,117,761.00	175,710.00	18.65
RENTALS	9,403.00	755,200.00	745,797.00	7,931.48
SCHOOL CHARGEBACKS	6,892,618.00	7,860,408.00	967,790.00	14.04
MISCELLANEOUS	1,323,424.00	91,050.00	(1,232,374.00)	(93.12)
TOTAL OTHER REVENUE SOURCES	10,180,331.00	10,874,419.00	694,088.00	6.82
TOTAL	\$ 45,018,083.00	\$ 46,988,537.00	\$ 1,970,454.00	4.38

CITY OF MANCHESTER, NEW HAMPSHIRE  
BUDGET VS ACTUAL REVENUE BY TYPE  
NON PROPERTY TAX REVENUES  
FOR THE SIX MONTHS ENDED DECEMBER 31, 2004 AND 2003  
(UNAUDITED)  
BUDGET BASIS  
QT2REVCOM2

	6 MONTHS ACTUAL FY04	6 MONTHS ACTUAL FY05	DIFFERENCE ACTUAL 04 VS ACTUAL 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 11,620.00	\$ 9,494.00	\$ (2,125.00)	(18.29)
MISCELLANEOUS TAXES	36,177.00	77,939.00	41,762.00	115.44
INTEREST AND PENALTIES	228,781.00	188,852.00	(39,928.00)	(17.45)
CABLE FRANCHISE FEES	239,362.00	278,264.00	38,902.00	16.25
TOTAL TAXES, INTEREST AND PENALTIES	515,940.00	554,551.00	38,611.00	7.48
LICENSES AND PERMITS				
AUTO REGISTRATIONS	7,577,141.00	7,806,241.00	229,100.00	3.02
LICENSES	64,675.00	61,434.00	(3,240.00)	(5.01)
PERMITS	2,705,682.00	2,821,610.00	115,928.00	4.28
TOTAL LICENSES AND PERMITS	10,347,498.00	10,689,286.00	341,788.00	3.30
INTERGOVERNMENTAL				
FEDERAL REVENUES	205,594.00	180,510.00	(25,083.00)	(12.20)
PAYMENTS IN LIEU OF TAXES	326,496.00	179,152.00	(147,343.00)	(45.13)
STATE REVENUES	2,961,915.00	3,193,818.00	231,903.00	7.83
TOTAL INTERGOVERNMENTAL	3,494,005.00	3,553,481.00	59,476.00	1.70
SALES AND SERVICES				
GENERAL REVENUES	87,336.00	82,870.00	(4,465.00)	(5.11)
PUBLIC SAFETY	143,699.00	94,953.00	(48,745.00)	(33.92)
HIGHWAY	401,126.00	341,610.00	(59,515.00)	14.84
TRAFFIC	376,248.00	359,164.00	(17,083.00)	(4.54)
CIVIC CENTER PARKING	143,764.00	99,426.00	(44,337.00)	(30.84)
SANITATION	11,787.00	10,909.00	(877.00)	(7.45)
HEALTH	3,605.00	5,043.00	1,438.00	39.89
CEMETERY, PARKS & RECREATION	82,691.00	86,461.00	3,770.00	4.56
ZONING BOARD	30,327.00	18,220.00	(12,107.00)	(39.92)
PARKING VIOLATIONS	549,337.00	494,703.00	(54,634.00)	(9.95)
COURT FINES	27,169.00	36,900.00	9,731.00	35.82
OTHER FINES	(2,353.00)	8,350.00	10,703.00	(454.87)
FEES	321,595.00	415,174.00	93,579.00	29.10
WITNESS FEES	42,683.00	58,890.00	16,207.00	37.97
TOTAL SALES AND SERVICES	2,219,014.00	2,112,676.00	(106,337.00)	(4.79)
OTHER REVENUE SOURCES				
INTEREST INCOME	280,780.00	566,185.00	285,405.00	101.65
FUND TRANSFERS		996.00	996.00	
REIMBURSEMENTS	105,597.00	154,770.00	49,173.00	46.57
RENTALS	3,245.00	3,624.00	379.00	11.70
SCHOOL CHARGEBACKS	3,119,678.00	2,483,586.00	(636,091.00)	(20.39)
MISCELLANEOUS	996,474.00	376,979.00	(619,494.00)	(62.17)
TOTAL OTHER REVENUE SOURCES	4,505,774.00	3,586,143.00	(919,630.00)	(20.41)
TOTAL	<u>\$ 21,082,231.00</u>	<u>\$ 20,496,139.00</u>	<u>\$ (586,091.00)</u>	<u>(2.78)</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
Special Revenue Funds  
December, 31 2004  
(Unaudited)  
(QT2BSSPEC)

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
<b>ASSETS:</b>								
Cash and Cash Equivalents	\$ 251,185.40	\$ 6,394,466.03	\$ 123,938.89	\$ 2,724,213.11		\$ 74,392.49	\$ 1,102.15	\$ 9,569,298.07
Restricted Cash				3,034,212.68	\$ 469,804.78		133,546.35	3,637,563.81
Investments						1,250,905.35		1,250,905.35
Receivables	6,237,321.11		(17,687.50)	399,087.70		9,466.97	269,659.58	6,897,847.86
<b>TOTAL ASSETS:</b>	<u>\$ 6,488,506.51</u>	<u>\$ 6,394,466.03</u>	<u>\$ 106,251.39</u>	<u>\$ 6,157,513.49</u>	<u>\$ 469,804.78</u>	<u>\$ 1,334,764.81</u>	<u>\$ 404,308.08</u>	<u>\$ 21,355,615.09</u>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>LIABILITIES:</b>								
Accounts Payable	\$ 6,490,000.00	\$ 125,463.83	\$ 250,364.13	\$ 376,288.84				\$ 7,242,116.80
Accrued Liabilities				233,306.70				233,306.70
Other				201,406.98			\$ 221,000.00	422,406.98
Due to Other Funds	(1,493.49)		105,567.88					104,074.39
Deferred Revenue				2,959,552.08				2,959,552.08
<b>TOTAL LIABILITIES</b>	<u>6,488,506.51</u>	<u>125,463.83</u>	<u>355,932.01</u>	<u>3,770,554.60</u>			<u>221,000.00</u>	<u>10,961,456.95</u>
<b>Fund Balances:</b>								
Reserved for:								
Encumbrances		356,757.29	464,172.98	360,962.47				1,181,892.74
Arts & Cultural Events					\$ 113,045.50			113,045.50
Unreserved:								
Undesignated Fund Balance		5,912,244.91	(713,853.60)	2,025,996.42	356,759.28	\$ 1,334,764.81	183,308.08	9,099,219.90
<b>Total Fund Equity:</b>		<u>6,269,002.20</u>	<u>(249,680.62)</u>	<u>2,386,958.89</u>	<u>469,804.78</u>	<u>1,334,764.81</u>	<u>183,308.08</u>	<u>10,394,158.14</u>
<b>Total Liabilities &amp; Equity</b>	<u>\$ 6,488,506.51</u>	<u>\$ 6,394,466.03</u>	<u>\$ 106,251.39</u>	<u>\$ 6,157,513.49</u>	<u>\$ 469,804.78</u>	<u>\$ 1,334,764.81</u>	<u>\$ 404,308.08</u>	<u>\$ 21,355,615.09</u>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Special Revenue Funds  
For the Quarter Ended December 31, 2004  
(Unaudited)  
GAAP Basis  
(QT2RESPEC)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid			\$ 1,935,367.92	\$ 2,491,502.43				\$ 4,426,870.35
Nonenterprise Charges for Sales and Services				10,832.81				10,832.81
Interest				258.48	\$ 3,394.87	\$ 20,832.90	\$ 8,709.62	33,195.87
Other				831,511.29		53,559.54		885,070.83
TOTAL REVENUES:			1,935,367.92	3,334,105.01	3,394.87	74,392.44	8,709.62	5,355,969.86
EXPENDITURES								
Current								
General Government		\$ 320,519.59	847,681.65	1,019,406.54		1,333.16		2,188,940.94
Public Safety		51,003.97		1,076,621.40				1,127,625.37
Health and Sanitation		5,544.00	16,876.58	881,899.39				904,319.97
Highways and Streets		536,987.62	794,606.76	183,205.82				1,514,800.20
Welfare and Human Services				86,989.63				86,989.63
Parks and Recreation		146,043.88	71,789.38	149,614.62				367,447.88
TOTAL EXPENDITURES		1,060,099.06	1,730,954.37	3,397,737.40		1,333.16		6,190,123.99
Excess/(Deficiency) of Revenues Over Expenditures		(1,060,099.06)	204,413.55	(63,632.39)	3,394.87	73,059.28	8,709.62	(834,154.13)
OTHER FINANCING SOURCES(USES):								
Transfers In		6,919,985.00			113,045.50			7,033,030.50
Transfers Out		(9,316.52)						(9,316.52)
TOTAL OTHER		6,910,668.48			113,045.50			7,023,713.98
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses		5,850,569.42	204,413.55	(63,632.39)	116,440.37	73,059.28	8,709.62	6,189,559.85
Fund Balance, Beginning of Period		418,432.78	(454,094.17)	2,450,591.28	353,364.41	1,261,705.53	174,598.46	4,204,598.29
Fund Balance, End of Period		<u>\$ 6,269,002.20</u>	<u>\$ (249,680.62)</u>	<u>\$ 2,386,958.89</u>	<u>\$ 469,804.78</u>	<u>\$ 1,334,764.81</u>	<u>\$ 183,308.08</u>	<u>\$ 10,394,158.14</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
Enterprise Funds  
December 31, 2004  
(Unaudited)  
QT2BSENTE)

	Environmental Protection Division	Water	Aviation	Recreation	Aggregation	Total Enterprise Funds
<b>ASSETS:</b>						
Cash and Cash Equivalents	\$ 12,877,920.49	\$ 2,688,576.70		\$ (50,005.78)	\$ (26,108.68)	\$ 15,490,382.73
Restricted Cash	770,230.09	6,736,326.50	\$ 28,235,659.93			35,742,216.52
Investments		13,074,479.97	39,703,946.53			52,778,426.50
Receivables	9,705,338.22	3,011,388.23	7,541,545.61	257,924.06		20,516,196.12
Prepaid Items	17,899.81	996,634.88	2,378,553.82	30,735.81		3,423,824.32
Inventories	21,909.74	640,169.62	143,482.32			805,561.68
Property and Equipment, Net	113,103,785.49	88,011,298.57	360,123,675.02	9,595,285.83	288.10	570,834,333.01
<b>TOTAL ASSETS:</b>	<b>\$ 136,497,083.84</b>	<b>\$ 115,158,874.47</b>	<b>\$ 438,126,863.23</b>	<b>\$ 9,833,939.92</b>	<b>\$ (25,820.58)</b>	<b>\$ 699,590,940.88</b>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES:</b>						
Accounts Payable	\$ 1,086,552.24	\$ 1,668,170.17	\$ 2,486,307.19	\$ 472,631.80	\$ 1,919.12	\$ 5,715,580.52
Retainage Payable	460,722.51	2,489,617.30				2,950,339.81
Accrued Liabilities	477,391.89	1,074,423.55	7,899,143.10	201,677.84		9,652,636.38
Other		215,444.69	774,246.10	21,718.00		1,011,408.79
Due to state of NH	4,210,590.47	100,000.00				4,310,590.47
Due to Other Funds				186,703.00	1,720,166.40	1,906,869.40
Bonds Payable	26,803,224.15	49,160,851.27	266,583,680.29	2,497,482.13		345,045,237.84
Accrual for Compensated Absences	241,343.12	1,031,133.23	136,526.00	157,977.57	765.61	1,567,745.53
<b>TOTAL LIABILITIES</b>	<b>33,279,824.38</b>	<b>55,739,640.21</b>	<b>277,879,902.68</b>	<b>3,538,190.34</b>	<b>1,722,851.13</b>	<b>372,160,408.74</b>
<b>NET ASSETS:</b>						
Invested in Capital Assets, net of related debt	86,300,561.34	49,500,900.29	94,496,531.87	7,097,803.70	288.10	237,396,085.30
Retained Earnings:						
Reserved for Equipment Replacement	255,713.34					255,713.34
Reserved for Coverage Account			5,289,609.00			5,289,609.00
Reserved for PFCs			4,873,372.52			4,873,372.52
Reserved for Revenue Bond O&M		1,400,000.00	6,729,000.00			8,129,000.00
Reserved for Revenue Fund			2,047,720.97			2,047,720.97
Unreserved	16,660,984.78	8,518,333.97	46,810,726.19	(802,054.12)	(1,748,959.81)	69,439,031.01
<b>Total Net Assets</b>	<b>103,217,259.46</b>	<b>59,419,234.26</b>	<b>160,246,960.55</b>	<b>6,295,749.58</b>	<b>(1,748,671.71)</b>	<b>327,430,532.14</b>
<b>Total Liabilities &amp; Net Assets</b>	<b>\$ 136,497,083.84</b>	<b>\$ 115,158,874.47</b>	<b>\$ 438,126,863.23</b>	<b>\$ 9,833,939.92</b>	<b>\$ (25,820.58)</b>	<b>\$ 699,590,940.88</b>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses  
and Changes in Net Assets  
Enterprise Funds  
For the Quarter Ended December 31, 2004  
(Unaudited)  
GAAP Basis  
(QT2REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Aggregation	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	\$ 5,652,989.55	\$ 6,672,136.94	\$ 21,346,300.55	\$ 865,589.27		\$ 34,537,016.31
Contributions Operations	1,301,057.32					1,301,057.32
Other		343,518.58	937,268.50	73,271.84		1,354,058.92
Total Operating Revenues:	6,954,046.87	7,015,655.52	22,283,569.05	938,861.11		37,192,132.55
Operating Expenses:						
Personnel Services	1,310,758.78	2,354,339.47	2,448,376.53	753,518.59	\$ 30,293.64	6,897,287.01
Plant Maintenance	5,116,293.19	278,930.24	338,122.29	854,614.44		6,587,960.16
Light / Heat and Power	993,762.91	517,485.58	937,994.49	130,920.66		2,580,163.64
General and Administrative	216,043.96	6,203,795.08	7,179,948.79	133,271.26	2,416.31	13,735,475.40
Depreciation and Amortization	2,350,080.00	1,026,820.00	7,762,415.62	304,834.91		11,444,150.53
Total Operating Expenses:	9,986,938.84	10,381,370.37	18,666,857.72	2,177,159.86	32,709.95	41,245,036.74
Operating Income (Loss) Over Expenditures	(3,032,891.97)	(3,365,714.85)	3,616,711.33	(1,238,298.75)	(32,709.95)	(4,052,904.19)
Non Operating Revenues (Expenses), Net						
Soundproofing Program Grant			1,831,984.96			1,831,984.96
Soundproofing Program Expense			(1,896,777.00)			(1,896,777.00)
Interest Income	116,860.71	252,613.88	746,972.12	2,674.42	(16,343.10)	1,102,778.03
Interest Expense	(426,832.72)	(1,202,802.68)	(6,042,606.66)	(55,296.80)		(7,727,538.86)
Gain (Loss) on Disposal of Property and Equipment				(34,901.94)		(34,901.94)
Passenger Facility Charges			2,341,834.12			2,341,834.12
Customer Facility Charges			1,374,492.75			1,374,492.75
Rent and Other	75,706.20			12,552.00		88,258.20
Bond issuance costs		(216,882.67)	(137,880.92)			(354,763.59)
Payment Refunded Debt Escrow Agent		89,019.05				89,019.05
Total Non Operating Revenues (Expenses)	(234,265.81)	(1,078,052.42)	(1,781,980.63)	(74,972.32)	(16,343.10)	(3,185,614.28)
Net Income Before Capital Contributions	(3,267,157.78)	(4,443,767.27)	1,834,730.70	(1,313,271.07)	(49,053.05)	(7,238,518.47)
Capital Contributions	1,136,150.86	449,186.53	8,427,600.89	77,480.46		10,090,418.74
Changes In Net Assets	(2,131,006.92)	(3,994,580.74)	10,262,331.59	(1,235,790.61)	(49,053.05)	2,851,900.27
Fund Net Assets, Beginning of Period	105,348,266.38	63,413,815.00	149,984,628.96	7,531,540.19	(1,699,618.66)	324,578,631.87
Fund Net Assets, End of Period	\$ 103,217,259.46	\$ 59,419,234.26	\$ 160,246,960.55	\$ 6,295,749.58	\$ (1,748,671.71)	\$ 327,430,532.14

City of Manchester, New Hampshire  
Combining Balance Sheet  
Permanent Trust Funds  
December 31, 2004  
(Unaudited)  
(QT2BSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	\$ 146,459.33	\$ 37,679.77	\$ 184,139.10
Restricted cash and cash equivalent		82,133.73	82,133.73
Investments	14,173,287.58	2,799,268.62	16,972,556.20
Receivables	<u>54,909.07</u>	<u></u>	<u>54,909.07</u>
 TOTAL ASSETS:	 \$ 14,374,655.98	 \$ 2,919,082.12	 \$ 17,293,738.10
 LIABILITIES AND FUND EQUITY			
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	\$ 14,374,655.98		\$ 14,374,655.98
Library Trust Funds	<u></u>	<u>\$ 2,919,082.12</u>	<u>2,919,082.12</u>
 Total Fund Equity:	 <u>14,374,655.98</u>	 <u>2,919,082.12</u>	 <u>17,293,738.10</u>
 Total Liabilities & Fund Equity	 <u>\$ 14,374,655.98</u>	 <u>\$ 2,919,082.12</u>	 <u>\$ 17,293,738.10</u>

City of Manchester, New Hampshire  
Combining Statement of Revenues, Expenses,  
and Changes in Fund Balances  
Non expendable Trust Funds  
For the Quarter ended December 31, 2004  
(Unaudited)  
(QT2REPERM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	\$ 241,933.33	\$ 37,430.69	\$ 279,364.02
Contributions	30,176.50	10,802.09	40,978.59
Net gain (loss) on securities	<u>508,896.72</u>	<u>77,451.59</u>	<u>586,348.31</u>
TOTAL REVENUES:	<u>781,006.55</u>	<u>125,684.37</u>	<u>906,690.92</u>
EXPENSES			
General Administrative		47,438.99	47,438.99
Investment management fee	<u>4,119.73</u>	<u>8,247.02</u>	<u>12,366.75</u>
TOTAL EXPENSES	<u>4,119.73</u>	<u>55,686.01</u>	<u>59,805.74</u>
Excess/(deficiency) of Revenues Over Expenditures	776,886.82	69,998.36	846,885.18
Fund Balance, Beginning of Period	<u>13,597,769.16</u>	<u>2,849,083.76</u>	<u>16,446,852.92</u>
Fund Balance, End of Period	<u>\$ 14,374,655.98</u>	<u>\$ 2,919,082.12</u>	<u>\$ 17,293,738.10</u>

City of Manchester, New Hampshire  
Combining Balance Sheet  
Fiduciary Trust & Agency Funds  
'December 31, 2004  
(Unaudited)  
(QT2BSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
<b>ASSETS:</b>				
Cash and Cash Equivalents		\$ (524,148.81)		\$ (524,148.81)
Investments	\$ 96,108,280.00	20,281,918.74		116,390,198.74
Receivables	174,346.00			174,346.00
Equipment	215,971.00			215,971.00
<b>TOTAL ASSETS:</b>	<u>\$ 96,498,597.00</u>	<u>\$ 19,757,769.93</u>		<u>\$ 116,256,366.93</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES:</b>				
Accounts payable	\$ 116,863.00			\$ 116,863.00
Accrued liabilities	748,991.00			748,991.00
<b>TOTAL LIABILITIES</b>	<u>865,854.00</u>			
<b>FUND EQUITY:</b>				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	95,632,743.00	\$ 19,757,769.93		115,390,512.93
<b>Total Fund Equity:</b>	<u>95,632,743.00</u>	<u>19,757,769.93</u>		<u>115,390,512.93</u>
<b>Total Liabilities &amp; Fund Equity</b>	<u>\$ 96,498,597.00</u>	<u>\$ 19,757,769.93</u>		<u>\$ 116,256,366.93</u>

City of Manchester, New Hampshire  
Discrete Component Units  
Combining Statement of Changes  
in Fiduciary Net Assets Fiduciary Funds  
For the Quarter Ended December 31, 2004  
(Unaudited)  
(QT2REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest		\$ 482,579.26		\$ 482,579.26
Net realized and unrealized appreciation in fair value of inves		561,239.03		561,239.03
Net investment income		1,043,818.29		1,043,818.29
Total additions		1,043,818.29		1,043,818.29
Deductions				
Benefits paid directly to participa		959,263.12		959,263.12
Administrative expenses		32,352.49		32,352.49
Total deductions		991,615.61		991,615.61
Net Increase (Decrease)		52,202.68		52,202.68
Retained Earnings, Beginning of Period	\$ 95,632,743.00	19,705,567.25		115,338,310.25
Retained Earnings, End of Period	<u>\$ 95,632,743.00</u>	<u>\$ 19,757,769.93</u>		<u>\$ 115,390,512.93</u>

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2004, 2003 AND 2002  
(Pension payroll in general fund from previous years has been removed for comparison)**

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>ALDERMEN</u></b>					
SALARIES & WAGES	35,000	35,000	35,000	\$ 66,919	47.7%
EMPLOYEE BENEFITS	34,096	39,678	38,524	83,247	52.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES			155	784	80.3%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
<b>TOTAL EXPENSES</b>	<b>69,096</b>	<b>74,678</b>	<b>73,678</b>	<b>150,950</b>	<b>51.2%</b>
<b>TOTAL REVENUES</b>					
<b><u>ASSESSORS</u></b>					
SALARIES & WAGES	194,769	224,375	238,003	506,819	53.0%
EMPLOYEE BENEFITS	31,675	68,028	60,074	151,945	60.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	650	950	25	4,700	99.5%
OTHER PURCHASED SERVICES	3,851	5,358	6,643	14,464	54.1%
SUPPLIES & MATERIALS	2,225	2,999	1,989	8,880	77.6%
CAPITAL OUTLAY			2,752	3,820	28.0%
MISCELLANEOUS	204	1,093	50	1,900	97.4%
<b>TOTAL EXPENSES</b>	<b>233,374</b>	<b>302,803</b>	<b>309,536</b>	<b>692,528</b>	<b>55.3%</b>
<b>TOTAL REVENUES</b>	<b>228,084</b>	<b>372,367</b>	<b>294,704</b>	<b>624,032</b>	<b>52.8%</b>
<b><u>BUILDING &amp; HOUSING CODE</u></b>					
SALARIES & WAGES	423,102	463,516	497,408	981,482	49.3%
EMPLOYEE BENEFITS	107,895	200,660	167,038	353,780	52.8%
PURCHASED PROFESSIONAL SERVICES				549	100.0%
PURCHASED PROPERTY SERVICES	1,796	1,321	1,728	5,854	70.5%
OTHER PURCHASED SERVICES	13,053	17,730	21,761	48,268	54.9%
SUPPLIES & MATERIALS	2,925	1,953	1,259	8,527	85.2%
CAPITAL OUTLAY					
MISCELLANEOUS	96	616	364	3,500	89.6%
<b>TOTAL EXPENSES</b>	<b>548,867</b>	<b>685,796</b>	<b>689,558</b>	<b>1,401,960</b>	<b>50.8%</b>
<b>TOTAL REVENUES</b>	<b>1,156,114</b>	<b>978,749</b>	<b>1,181,859</b>	<b>2,107,600</b>	<b>43.9%</b>
<b><u>CITY CLERK</u></b>					
SALARIES & WAGES	\$ 414,937	\$ 402,792	\$ 419,393	\$ 811,821	48.3%
EMPLOYEE BENEFITS	84,933	135,705	114,479	250,415	54.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	15,498	9,574	14,071	18,982	25.9%
OTHER PURCHASED SERVICES	61,252	60,350	127,013	123,685	-2.7%
SUPPLIES & MATERIALS	4,604	5,889	4,063	17,867	77.3%
CAPITAL OUTLAY	727	1,900		2,500	100.0%
MISCELLANEOUS	22,528	20,931	15,296	48,200	68.3%
<b>TOTAL EXPENSES</b>	<b>604,479</b>	<b>637,141</b>	<b>694,316</b>	<b>1,273,470</b>	<b>45.5%</b>
<b>TOTAL REVENUES</b>	<b>429,442</b>	<b>422,123</b>	<b>458,300</b>	<b>1,616,575</b>	<b>71.6%</b>
<b><u>ECONOMIC DEVELOPMENT</u></b>					
SALARIES & WAGES	97,779	46,104	48,365	157,867	69.4%
EMPLOYEE BENEFITS	20,301	24,300	13,688	36,572	62.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	271	323	569	1,000	43.1%
OTHER PURCHASED SERVICES	6,814	5,081	6,940	25,550	72.8%
SUPPLIES & MATERIALS	789	386	299	2,400	87.5%
CAPITAL OUTLAY					
MISCELLANEOUS	1,069	1,085	1,040	2,000	48.0%
<b>TOTAL EXPENSES</b>	<b>127,023</b>	<b>77,279</b>	<b>70,902</b>	<b>225,389</b>	<b>68.5%</b>
<b>TOTAL REVENUES</b>	<b>28,091</b>	<b>187,543</b>	<b>53,176</b>	<b>120,000</b>	<b>55.7%</b>

**CITY OF MANCHESTER  
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	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>SOLICITOR</u></b>					
SALARIES & WAGES	326,707	344,522	350,272	710,003	50.7%
EMPLOYEE BENEFITS	162,565	353,969	187,163	220,517	15.1%
PURCHASED PROFESSIONAL SERVICES			248	1,125	78.0%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	(3,482)	(84,897)	49,710	11,793	-321.5%
SUPPLIES & MATERIALS	8,991	5,168	5,333	11,550	53.8%
CAPITAL OUTLAY					
MISCELLANEOUS	4,275	10,971	26,117	30,145	13.4%
<b>TOTAL EXPENSES</b>	<b>499,056</b>	<b>629,733</b>	<b>618,842</b>	<b>985,133</b>	<b>37.2%</b>
<b>TOTAL REVENUES</b>	<b>1,208</b>		<b>61,500</b>	<b>398,918</b>	<b>84.6%</b>
<b><u>FINANCE</u></b>					
SALARIES & WAGES	\$ 351,068	\$ 351,099	\$ 374,611	\$ 759,248	50.7%
EMPLOYEE BENEFITS	60,755	122,348	98,505	202,587	51.4%
PURCHASED PROFESSIONAL SERVICES	114,189	157,133	149,716	201,606	25.7%
PURCHASED PROPERTY SERVICES	907	3,465	40,575	41,600	2.5%
OTHER PURCHASED SERVICES	8,357	18,442	19,347	31,654	38.9%
SUPPLIES & MATERIALS	3,522	3,702	7,570	9,600	21.1%
CAPITAL OUTLAY			235	1,260	81.3%
MISCELLANEOUS	74,496	100,267	114,140	82,300	-38.7%
<b>TOTAL EXPENSES</b>	<b>613,294</b>	<b>756,456</b>	<b>804,700</b>	<b>1,329,855</b>	<b>39.5%</b>
<b>TOTAL REVENUES</b>	<b>2,579,864</b>	<b>2,372,525</b>	<b>2,643,890</b>	<b>6,731,940</b>	<b>60.7%</b>
<b><u>INFORMATION SYSTEMS</u></b>					
SALARIES & WAGES	467,123	512,218	518,409	1,081,943	52.1%
EMPLOYEE BENEFITS	107,001	217,177	160,889	374,285	57.0%
PURCHASED PROFESSIONAL SERVICES	11,600	11,600	11,600	11,600	0.0%
PURCHASED PROPERTY SERVICES	367,976	321,874	312,150	497,032	37.2%
OTHER PURCHASED SERVICES	114,906	74,758	79,377	100,466	21.0%
SUPPLIES & MATERIALS	18,839	7,076	27,949	31,800	12.1%
CAPITAL OUTLAY	(25,349)	54,711	7,066		
MISCELLANEOUS	311	450	694	650	-6.8%
<b>TOTAL EXPENSES</b>	<b>1,062,407</b>	<b>1,199,864</b>	<b>1,118,135</b>	<b>2,097,776</b>	<b>46.7%</b>
<b>TOTAL REVENUES</b>		<b>13,267</b>	<b>14,040</b>	<b>31,982</b>	<b>56.1%</b>
<b><u>MAYOR'S</u></b>					
SALARIES & WAGES	98,523	100,476	99,021	201,464	50.8%
EMPLOYEE BENEFITS	24,517	42,443	30,763	69,772	55.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				400	100.0%
OTHER PURCHASED SERVICES	2,585	2,150	1,820	7,823	76.7%
SUPPLIES & MATERIALS	333	378	314	2,014	84.4%
CAPITAL OUTLAY					
MISCELLANEOUS	(1,554)			2,897	100.0%
<b>TOTAL EXPENSES</b>	<b>124,404</b>	<b>145,447</b>	<b>131,918</b>	<b>284,370</b>	<b>53.6%</b>
<b>TOTAL REVENUES</b>					
<b><u>YOUTH SERVICES</u></b>					
SALARIES & WAGES	\$ 199,093	\$ 184,156	\$ 157,367	\$ 393,252	60.0%
EMPLOYEE BENEFITS	38,429	69,376	45,308	118,613	61.8%
PURCHASED PROFESSIONAL SERVICES	300	613	100	3,000	96.7%
PURCHASED PROPERTY SERVICES	16,104	12,006	4,846	10,775	55.0%
OTHER PURCHASED SERVICES	4,705	2,112	5,108	12,376	58.7%
SUPPLIES & MATERIALS	2,434	1,621	902	3,564	74.7%
CAPITAL OUTLAY			90	3,036	97.0%
MISCELLANEOUS	237	(550)	2,172	5,564	61.0%
<b>TOTAL EXPENSES</b>	<b>261,302</b>	<b>269,334</b>	<b>215,894</b>	<b>550,180</b>	<b>60.8%</b>
<b>TOTAL REVENUES</b>			<b>4,594</b>		

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	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>HUMAN RESOURCES</u></b>					
SALARIES & WAGES	279,298	315,319	290,992	615,470	52.7%
EMPLOYEE BENEFITS	1,509,215	153,576	503,028	299,199	-68.1%
PURCHASED PROFESSIONAL SERVICES	6,100	11,921	36,282	42,963	15.6%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	14,315	6,549	8,176	29,839	72.6%
SUPPLIES & MATERIALS	1,181	3,931	3,284	9,967	67.0%
CAPITAL OUTLAY	2,108	10,250	15	3,815	99.6%
MISCELLANEOUS	5,265	(3,248)	1,746	9,800	82.2%
<b>TOTAL EXPENSES</b>	<b>1,817,482</b>	<b>498,298</b>	<b>843,523</b>	<b>1,011,203</b>	<b>16.6%</b>
<b>TOTAL REVENUES</b>	<b>23,879</b>	<b>124</b>	<b>2,388</b>	<b>23,500</b>	<b>89.8%</b>
<b><u>PLANNING</u></b>					
SALARIES & WAGES	349,966	330,649	325,426	663,830	51.0%
EMPLOYEE BENEFITS	69,972	133,396	91,687	201,364	54.5%
PURCHASED PROFESSIONAL SERVICES		3,563			
PURCHASED PROPERTY SERVICES	1,259	582	1,156	1,150	-0.6%
OTHER PURCHASED SERVICES	10,483	5,613	4,917	7,924	38.0%
SUPPLIES & MATERIALS	1,669	1,706	849	1,100	22.8%
CAPITAL OUTLAY		2,385			
MISCELLANEOUS	902		(275)		
<b>TOTAL EXPENSES</b>	<b>434,251</b>	<b>477,894</b>	<b>423,760</b>	<b>875,368</b>	<b>51.6%</b>
<b>TOTAL REVENUES</b>	<b>170,921</b>	<b>125,854</b>	<b>141,231</b>	<b>319,000</b>	<b>55.7%</b>
<b><u>BUILDING MAINTENANCE DIVISION</u></b>					
SALARIES & WAGES	\$ 306,121	\$ 330,297	\$ 394,535	\$ 744,886	47.0%
EMPLOYEE BENEFITS	77,589	143,788	132,735	269,058	50.7%
PURCHASED PROFESSIONAL SERVICES	3,318	416	1,301	5,255	75.2%
PURCHASED PROPERTY SERVICES	217,098	200,882	174,852	347,700	49.7%
OTHER PURCHASED SERVICES	3,497,113	3,664,332	3,954,708	4,002,965	1.2%
SUPPLIES & MATERIALS	196,030	222,082	194,468	400,717	51.5%
CAPITAL OUTLAY	6,833	6,937	17,276	23,171	25.4%
MISCELLANEOUS	163,270	143,289	166,198	442,179	62.4%
<b>TOTAL EXPENSES</b>	<b>4,467,372</b>	<b>4,712,023</b>	<b>5,036,073</b>	<b>6,235,931</b>	<b>19.2%</b>
<b>TOTAL REVENUES</b>	<b>2,468,129</b>	<b>2,078,084</b>	<b>2,185,896</b>	<b>5,544,000</b>	<b>60.6%</b>
<b><u>TAX COLLECTOR</u></b>					
SALARIES & WAGES	230,343	238,112	238,054	488,415	51.3%
EMPLOYEE BENEFITS	54,411	99,924	73,256	160,512	54.4%
PURCHASED PROFESSIONAL SERVICES	1,289	1,027	491	20,000	97.5%
PURCHASED PROPERTY SERVICES	852	1,704		992	100.0%
OTHER PURCHASED SERVICES	9,392	9,058	11,577	38,040	69.6%
SUPPLIES & MATERIALS	961	771	888	9,750	90.9%
CAPITAL OUTLAY					
MISCELLANEOUS	14	12	24	200	87.8%
<b>TOTAL EXPENSES</b>	<b>297,262</b>	<b>350,608</b>	<b>324,290</b>	<b>717,909</b>	<b>54.8%</b>
<b>TOTAL REVENUES</b>	<b>7,147,716</b>	<b>7,728,334</b>	<b>8,075,240</b>	<b>16,170,400</b>	<b>50.1%</b>
<b><u>FIRE</u></b>					
SALARIES & WAGES	6,421,175	7,061,083	7,096,951	14,300,894	50.4%
EMPLOYEE BENEFITS	1,588,156	2,124,180	2,156,720	4,810,757	55.2%
PURCHASED PROFESSIONAL SERVICES	5,379	4,200	7,145	15,760	54.7%
PURCHASED PROPERTY SERVICES	172,217	170,071	137,995	328,891	58.0%
OTHER PURCHASED SERVICES	49,762	36,047	88,395	159,644	44.6%
SUPPLIES & MATERIALS	127,114	152,258	175,126	395,131	55.7%
CAPITAL OUTLAY	24,511	62,717	102,700	50,822	-102.1%
MISCELLANEOUS	4,168	8,826	11,379	22,388	49.2%
<b>TOTAL EXPENSES</b>	<b>8,392,482</b>	<b>9,619,382</b>	<b>9,776,411</b>	<b>20,084,287</b>	<b>51.3%</b>
<b>TOTAL REVENUES</b>	<b>34,020</b>	<b>46,408</b>	<b>147,087</b>	<b>347,250</b>	<b>57.6%</b>

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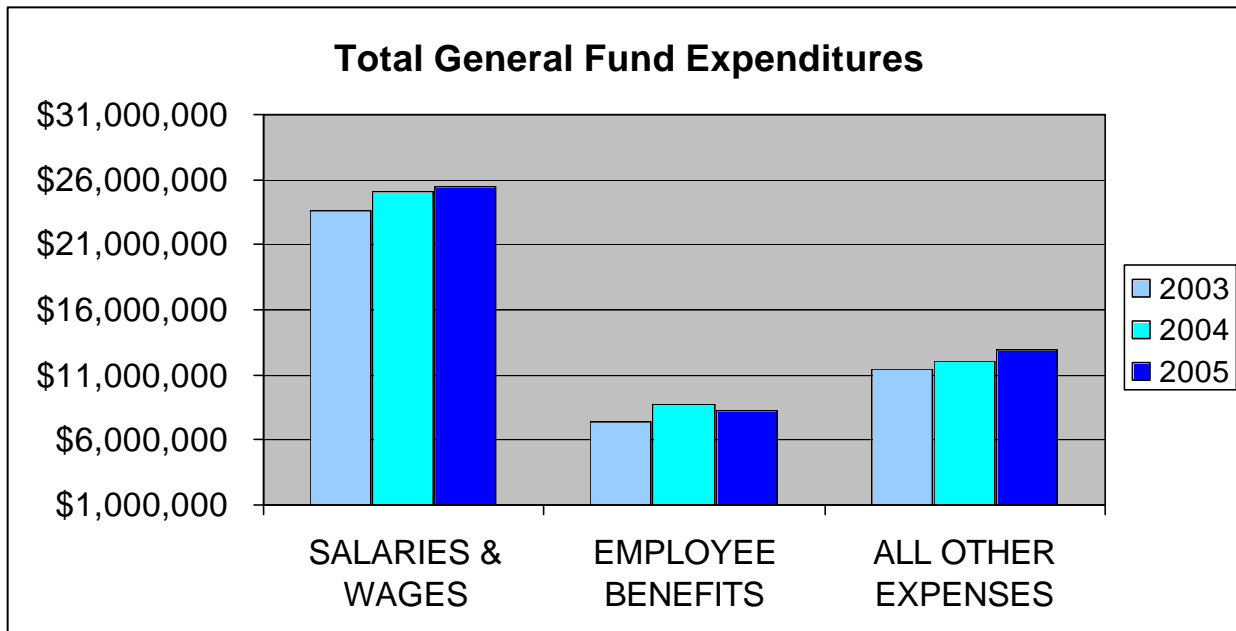
	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<b><u>POLICE</u></b>					
SALARIES & WAGES	\$ 6,568,643	\$ 6,934,087	\$ 6,944,242	\$ 14,420,532	51.8%
EMPLOYEE BENEFITS	1,626,240	1,792,746	1,915,964	4,257,982	55.0%
PURCHASED PROFESSIONAL SERVICES	2,802	4,342	577	8,000	92.8%
PURCHASED PROPERTY SERVICES	207,199	218,586	207,131	258,900	20.0%
OTHER PURCHASED SERVICES	190,140	183,340	138,263	202,616	31.8%
SUPPLIES & MATERIALS	339,811	354,930	347,796	470,100	26.0%
CAPITAL OUTLAY	4,212	2,966	5,484	7,900	30.6%
MISCELLANEOUS	69,573	55,070	67,550	189,470	64.3%
<b>TOTAL EXPENSES</b>	<b>9,008,620</b>	<b>9,546,067</b>	<b>9,627,008</b>	<b>19,815,500</b>	<b>51.4%</b>
<b>TOTAL REVENUES</b>	<b>661,028</b>	<b>1,084,242</b>	<b>792,439</b>	<b>2,077,309</b>	<b>61.9%</b>
<b><u>HEALTH</u></b>					
SALARIES & WAGES	873,181	876,916	989,076	2,268,494	56.4%
EMPLOYEE BENEFITS	187,393	425,348	300,726	771,242	61.0%
PURCHASED PROFESSIONAL SERVICES	2,625	1,255	2,516	10,000	74.8%
PURCHASED PROPERTY SERVICES	2,644	7,700	10,201	17,650	42.2%
OTHER PURCHASED SERVICES	60,923	5,941	12,697	33,396	62.0%
SUPPLIES & MATERIALS	31,021	33,047	38,555	70,300	45.2%
CAPITAL OUTLAY	10,857	36,779	1,100		
MISCELLANEOUS	(2,907)	12,126	9,221	17,030	45.9%
<b>TOTAL EXPENSES</b>	<b>1,165,737</b>	<b>1,399,112</b>	<b>1,364,091</b>	<b>3,188,112</b>	<b>57.2%</b>
<b>TOTAL REVENUES</b>	<b>565,599</b>	<b>684,791</b>	<b>211,198</b>	<b>2,003,513</b>	<b>89.5%</b>
<b><u>HIGHWAY</u></b>					
SALARIES & WAGES	3,581,359	3,868,465	3,800,603	8,020,966	52.6%
EMPLOYEE BENEFITS	1,023,181	1,649,655	1,410,728	2,975,972	52.6%
PURCHASED PROFESSIONAL SERVICES	5,053	2,010	1,605	7,350	78.2%
PURCHASED PROPERTY SERVICES	2,264,330	2,540,529	2,771,431	4,986,577	44.4%
OTHER PURCHASED SERVICES	103,257	142,346	107,117	226,837	52.8%
SUPPLIES & MATERIALS	436,010	385,130	505,475	1,352,400	62.6%
CAPITAL OUTLAY	4,153	10,496	3,131	49,000	93.6%
MISCELLANEOUS	470,211	532,526	571,659	1,028,314	44.4%
<b>TOTAL EXPENSES</b>	<b>7,887,554</b>	<b>9,131,157</b>	<b>9,171,750</b>	<b>18,647,416</b>	<b>50.8%</b>
<b>TOTAL REVENUES</b>	<b>1,975,581</b>	<b>2,023,479</b>	<b>2,082,714</b>	<b>3,505,041</b>	<b>40.6%</b>
<b><u>TRAFFIC</u></b>					
SALARIES & WAGES	\$ 318,477	\$ 351,153	\$ 358,886	\$ 721,114	50.2%
EMPLOYEE BENEFITS	86,538	149,028	131,697	304,842	56.8%
PURCHASED PROFESSIONAL SERVICES	13,825	15,882	14,586	28,380	48.6%
PURCHASED PROPERTY SERVICES	463,265	414,717	565,977	1,195,382	52.7%
OTHER PURCHASED SERVICES	277,225	330,443	293,221	580,906	49.5%
SUPPLIES & MATERIALS	115,538	143,420	119,386	267,747	55.4%
CAPITAL OUTLAY					
MISCELLANEOUS	2,281	2,146	2,521	730	-245.4%
<b>TOTAL EXPENSES</b>	<b>1,277,149</b>	<b>1,406,789</b>	<b>1,486,273</b>	<b>3,099,101</b>	<b>52.0%</b>
<b>TOTAL REVENUES</b>	<b>2,112,981</b>	<b>2,144,818</b>	<b>2,049,480</b>	<b>4,627,427</b>	<b>55.7%</b>
<b><u>WELFARE</u></b>					
SALARIES & WAGES	209,662	223,021	226,932	485,949	53.3%
EMPLOYEE BENEFITS	42,587	88,638	70,979	149,239	52.4%
PURCHASED PROFESSIONAL SERVICES	1,199	94,960	111,070	177,500	37.4%
PURCHASED PROPERTY SERVICES	29,434	23,228	1,222	3,900	68.7%
OTHER PURCHASED SERVICES	77,777	26,167	19,534	11,803	-65.5%
SUPPLIES & MATERIALS	3,200	2,313	603	4,450	86.5%
CAPITAL OUTLAY				500	100.0%
MISCELLANEOUS	336,112	191,522	212,270	388,785	45.4%
<b>TOTAL EXPENSES</b>	<b>699,971</b>	<b>649,849</b>	<b>642,610</b>	<b>1,222,126</b>	<b>47.4%</b>
<b>TOTAL REVENUES</b>	<b>53,413</b>	<b>24,151</b>	<b>58,730</b>	<b>85,000</b>	<b>30.9%</b>

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**FOR THE QUARTERS ENDED DECEMBER 31, 2004, 2003 AND 2002**  
(Pension payroll in general fund from previous years has been removed for comparison)

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b><u>PARKS, RECREATION &amp; CEMETERY</u></b>					
SALARIES & WAGES	978,225	1,004,581	1,040,390	1,912,172	45.6%
EMPLOYEE BENEFITS	195,218	296,248	261,201	516,407	49.4%
PURCHASED PROFESSIONAL SERVICES	432	384	598	1,000	40.2%
PURCHASED PROPERTY SERVICES	31,243	41,655	49,644	103,700	52.1%
OTHER PURCHASED SERVICES	24,915	21,582	36,880	58,742	37.2%
SUPPLIES & MATERIALS	101,327	100,159	112,921	326,137	65.4%
CAPITAL OUTLAY	9,902	23,057	8,560	45,000	81.0%
MISCELLANEOUS	151,556	186,299	169,626	451,782	62.5%
<b>TOTAL EXPENSES</b>	<b>1,492,818</b>	<b>1,673,965</b>	<b>1,679,821</b>	<b>3,414,940</b>	<b>50.8%</b>
<b>TOTAL REVENUES</b>	<b>124,321</b>	<b>132,590</b>	<b>119,731</b>	<b>655,050</b>	<b>81.7%</b>
<b><u>LIBRARY</u></b>					
SALARIES & WAGES	\$ 724,664	\$ 730,540	\$ 761,003	\$ 1,570,620	51.5%
EMPLOYEE BENEFITS	170,139	308,192	247,755	510,599	51.5%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	55,426	62,211	69,364	73,200	5.2%
OTHER PURCHASED SERVICES	9,233	8,318	8,798	64,538	86.4%
SUPPLIES & MATERIALS	124,276	138,823	145,004	289,989	50.0%
CAPITAL OUTLAY					
MISCELLANEOUS	152	347	91	400	77.4%
<b>TOTAL EXPENSES</b>	<b>1,083,890</b>	<b>1,248,431</b>	<b>1,232,014</b>	<b>2,509,346</b>	<b>50.9%</b>
<b>TOTAL REVENUES</b>					
<b><u>ELDERLY SERVICES</u></b>					
SALARIES & WAGES	78,093	81,246	82,955	168,588	50.8%
EMPLOYEE BENEFITS	26,666	41,245	33,017	70,219	53.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	48,218	94,633	20,290	20,852	2.7%
OTHER PURCHASED SERVICES	3,982	2,759	3,421	4,963	31.1%
SUPPLIES & MATERIALS	8,503	5,751	17,016	19,852	14.3%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
<b>TOTAL EXPENSES</b>	<b>165,462</b>	<b>225,634</b>	<b>156,699</b>	<b>284,604</b>	<b>44.9%</b>
<b>TOTAL REVENUES</b>					
<b><u>MCTV</u></b>					
SALARIES & WAGES	49,292	79,731	182,113	307,342	40.7%
EMPLOYEE BENEFITS	14,238	24,527		26,400	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS	5,648	34,073		83,738	100.0%
<b>TOTAL EXPENSES</b>	<b>69,178</b>	<b>138,331</b>	<b>182,113</b>	<b>417,480</b>	<b>56.4%</b>
<b>TOTAL REVENUES</b>					

**CITY OF MANCHESTER  
THREE YEAR HISTORY  
EXPENDITURES AND REVENUE BY DEPARTMENT  
FOR THE QUARTERS ENDED DECEMBER 31, 2004, 2003 AND 2002  
(Pension payroll in general fund from previous years has been removed for comparison)**

	2003 TOTAL OBLIGATIONS	2004 TOTAL OBLIGATIONS	2005 TOTAL OBLIGATIONS	2005 MODIFIED BUDGET	2005 PERCENTAGE UNOBLIGATED
<b>TOTAL GENERAL FUND</b>					
SALARIES & WAGES	\$ 23,576,600	\$ 25,089,458	\$ 25,470,007	\$ 52,360,090	51.4%
EMPLOYEE BENEFITS	7,343,710	8,704,175	8,245,922	17,185,525	52.0%
ALL OTHER EXPENSES	11,482,220	12,062,438	12,957,986	20,969,319	38.2%
<b>TOTAL GENERAL FUND EXPENSES</b>	<b>42,402,530</b>	<b>45,856,071</b>	<b>46,673,915</b>	<b>90,514,934</b>	<b>48.4%</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>19,760,391</b>	<b>20,419,449</b>	<b>20,578,196</b>	<b>46,988,537</b>	<b>56.2%</b>



**CITY OF MANCHESTER**  
**THREE YEAR HISTORY**  
**EXPENDITURES AND REVENUE BY DEPARTMENT**  
**FOR THE QUARTERS ENDED DECEMBER 31, 2004, 2003 AND 2002**  
(Pension payroll in general fund from previous years has been removed for comparison)

	<b>2003 TOTAL OBLIGATIONS</b>	<b>2004 TOTAL OBLIGATIONS</b>	<b>2005 TOTAL OBLIGATIONS</b>	<b>2005 MODIFIED BUDGET</b>	<b>2005 PERCENTAGE UNOBLIGATED</b>
<b>AGGREGATION</b>					
SALARIES & WAGES	\$ 17,842	\$ 34,635	\$ 23,262	\$ 251,224	90.7%
EMPLOYEE BENEFITS	3,169	28,867	7,032	103,608	93.2%
PURCHASED PROFESSIONAL SERVICES				1,800	100.0%
PURCHASED PROPERTY SERVICES				139,750	99.7%
OTHER PURCHASED SERVICES	787	177	409	4,800	100.0%
SUPPLIES & MATERIALS			1,828	10,000	81.7%
CAPITAL OUTLAY			12,777	323,500	96.1%
MISCELLANEOUS	24,033	41,618			
<b>TOTAL EXPENSES</b>	<b>45,831</b>	<b>105,297</b>	<b>45,307</b>	<b>834,682</b>	<b>94.6%</b>
<b>TOTAL REVENUES</b>	<b>56,975</b>	<b>55,661</b>	<b>-</b>	<b>1,440,200</b>	<b>100.0%</b>
<b>AVIATION</b>					
SALARIES & WAGES	1,610,991	1,753,667	1,843,418	4,370,062	57.8%
EMPLOYEE BENEFITS	537,564	641,330	616,669	1,654,307	62.7%
PURCHASED PROFESSIONAL SERVICES	138,703	289,125	380,580	655,000	41.9%
PURCHASED PROPERTY SERVICES	7,619,602	7,782,062	9,783,356	9,858,500	0.8%
OTHER PURCHASED SERVICES	1,096,351	961,701	1,203,525	1,295,360	7.1%
SUPPLIES & MATERIALS	1,816,300	1,635,335	2,639,237	3,765,100	29.9%
CAPITAL OUTLAY	105,781	172,976	106,050	562,500	81.1%
MISCELLANEOUS	5,680,082	6,669,744	6,835,982	29,237,500	76.6%
<b>TOTAL EXPENSES</b>	<b>18,605,374</b>	<b>19,905,940</b>	<b>23,408,817</b>	<b>51,398,329</b>	<b>54.5%</b>
<b>TOTAL REVENUES</b>	<b>31,022,526</b>	<b>19,018,670</b>	<b>24,870,094</b>	<b>54,403,450</b>	<b>54.3%</b>
<b>ENVIRONMENTAL PROTECTION</b>					
SALARIES & WAGES	443,267	973,947	974,782	2,194,962	55.6%
EMPLOYEE BENEFITS	87,761	343,574	309,813	753,852	58.9%
PURCHASED PROFESSIONAL SERVICES	5,072	17,713	50,655	91,000	44.3%
PURCHASED PROPERTY SERVICES	179,573	340,535	272,244	483,110	43.6%
OTHER PURCHASED SERVICES	20,487	114,463	121,564	238,666	49.1%
SUPPLIES & MATERIALS	430,696	986,638	1,232,773	2,427,950	49.2%
CAPITAL OUTLAY	6,641	2,511	(3,435)	61,475	105.6%
MISCELLANEOUS	3,677,524	6,197,321	6,344,235	8,333,972	23.9%
<b>TOTAL EXPENSES</b>	<b>4,851,021</b>	<b>8,976,702</b>	<b>9,302,631</b>	<b>14,584,987</b>	<b>36.2%</b>
<b>TOTAL REVENUES</b>	<b>6,347,256</b>	<b>7,171,953</b>	<b>7,048,607</b>	<b>14,336,020</b>	<b>50.8%</b>
<b>RECREATION</b>					
SALARIES & WAGES	550,192	596,124	594,510	1,352,018	56.0%
EMPLOYEE BENEFITS	108,255	212,251	159,009	349,097	54.5%
PURCHASED PROFESSIONAL SERVICES	2,357	2,915	3,109	4,700	33.9%
PURCHASED PROPERTY SERVICES	42,159	43,947	40,612	117,750	65.5%
OTHER PURCHASED SERVICES	51,661	64,492	73,959	96,400	23.3%
SUPPLIES & MATERIALS	169,042	142,601	174,189	533,350	67.3%
CAPITAL OUTLAY		6,450	3,575	33,500	89.3%
MISCELLANEOUS	43,618	22,976	74,303	404,088	81.6%
<b>TOTAL EXPENSES</b>	<b>967,284</b>	<b>1,091,756</b>	<b>1,123,266</b>	<b>2,890,903</b>	<b>61.1%</b>
<b>TOTAL REVENUES</b>	<b>915,917</b>	<b>1,076,626</b>	<b>903,074</b>	<b>2,461,968</b>	<b>63.3%</b>